

City of Willoughby Hills

Interoffice Memo

Date: October 1, 2020
To: Mayor G. Andrew Gardner and Members of City Council
From: Frank J. Brichacek, Director of Finance *FJB*
Subject: Request To The Lake County Auditor to Receive Tax Advances In 2021

In order to receive advances of tax revenue (primarily property tax revenue) collected by the Lake County Auditor and Treasurer, Ohio Revised Code Section 321.34 requires City Council adopt a resolution making such request to the County and to designate the individuals authorized to make a written request for tax advances. Without this resolution, the City would only receive payments of property taxes at settlement, twice a year rather than receiving periodic advances as the County identifies tax collections due the City prior to final settlement. Historically the City has identified the Finance Director, the Assistant Finance Director and the Mayor as the individuals authorized to make request to the County.

As such I am requesting that City Council adopt a resolution at the October 8, 2020 Council Meeting requesting the County to make tax advances to the City during the year ending December 31, 2021 as a companion to the resolution adopting the 2020/2021 property tax rates. I am also requesting that this resolution be adopted on an emergency basis and adopted on first reading. The resolution should be identical to Resolution 2020-02 with the dates updated.

If you have any questions, do not hesitate to contact me.

Enclosure